

**EXHIBIT "2"**

**TOGUT, SEGAL & SEGAL LLP**

**Conflicts Counsel for Delphi Corporation, *et al.*  
Debtors and Debtors in Possession**

**Expense Summary for the Period October 1, 2006 through January 31, 2007**

<b><u>Expense</u></b>	<b><u>Amount</u></b>
Court Fees	\$ 250.00
Fax	7.17
Long-Distance Telephone	31.66
Messenger	34.28
Online Research	1,176.79
Overnight Courier	1,957.77
Photocopies	1,575.60
Postage	54.04
Travel-ground	<u>703.39</u>
<b>TOTAL:</b>	<b><u>\$5,790.70</u></b>